

PRINCIPAL AUDITOR

DEFINITION: Under general direction, performs professional audit work of considerable difficulty; serves as auditor-in-charge with extensive audit planning, development and implementation responsibilities; performs the most complex and comprehensive operational and financial audits requiring solution to critical audit problems; performs related work as assigned.

ESSENTIAL FUNCTIONS: This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

TASKS:

Supervises audit teams in examining and evaluating the performance of the Navajo Nation government; plans, schedules and coordinates audit assignments; identifies and plans audit objectives and resources using appropriate audit planning techniques to achieve the desired audit objective; designs audit plans where there is high probability of significant findings based on pre-audit surveys and discussions; modifies audit plans and devises new approaches; writes audit instructions for assigned teams; advises team leaders on a variety of unprecedented technical audit problems.

Serves as auditor-in-charge and has final field responsibility for the most complex audits; advises other auditors on challenging problems, audit techniques, procedures and application of law; oversees research and analysis and the application of auditing theory and concepts to a wide range of specialized problems; assures prescribed audit approach and procedures are adhered to.

Reviews audit reports for uniform application of policy and law for quality of audit techniques and audit findings; appraises the adequacy of assessments and corrective actions recommended to improve deficient conditions; initiates corrective action to bring non-complying audits up to acceptable standards; assists management in developing solutions to problems; reviews requests for appeals and prepares audit appeal reports; facilitates meetings to resolve outstanding audit issues; prepares and provides expert testimony regarding audit findings in a variety of legal and non-legal venues.

Prepares, interprets and explains complex financial and administrative reports; coordinates the formulation and execution of audit policy and their communication to the Navajo Nation government, chapters, programs, departments, divisions, entities and other officials; advises the Navajo Nation Council and its standing committees on accounting, auditing, systems and procedures, program and departmental performance and operations, financial and business matters.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Expert knowledge of Navajo Nation and federal laws, regulations and guidelines governing aspects of tribal operations relative to auditing and examining government performance.

Expert professional knowledge of accounting and auditing practices to successfully conduct complex audit assignments, that requires an analysis of a number of different operational programs and accounting practices.

Knowledge of accounting and auditing principles, theories, methodology and practices to serve as an expert in advising other auditors, Navajo Nation Council, chapter governments, programs, departments and divisions.

Knowledge of government auditing standards.

Skill in operating and developing computer databases and spreadsheet files.

Skill in analyzing financial systems, procedures and controls.

PRINCIPAL AUDITOR

Skill in auditing technical records and reports for compliance and evaluation purposes.
Skill in effectively communicating complex technical concepts, orally and in writing.
Skill in managing complex projects.
Skill in establishing and maintaining effective working relationships with others.

PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT: Work involves a minimum of physical effort in an office setting. Moderate travel to distant government locations may be required.

MINIMUM QUALIFICATIONS:

- A Bachelor's degree in Accounting, Business Administration, Finance, Political Science or closely related field which must include twenty-four (24) college credit hours in accounting or auditing; and seven (7) years auditing experience, two (2) years of which must have been in a supervisory or lead capacity.

PREFERRED QUALIFICATIONS:

- A Master's degree in Accounting, Business Administration, Finance, Political Science or closely related field.
- Proficient in Microsoft Office software and data analytic software.
- Certified Internal Auditor, Certified Public Accountant, Certified Fraud Examiner.

SPECIAL REQUIREMENTS:

- Incumbents in this classification must meet qualification standards and must perform duties in accordance with Government Auditing Standards.

Depending upon the needs of the Nation, some incumbents of the class may be required to demonstrate fluency in both the Navajo and English languages as a condition of employment.